

THIS FORM IS USED BY CANDIDATES' COMMITTEES ONLY

COMMITTEE NAME (Must be same as on Statement of Organization)

SCHEDULE
H
(Rev. 07/03)

CAMPAIGN
PROPERTY

ATTACH SCHEDULE H TO
EACH REPORT, MAKING
CHANGES AS REQUIRED.

☐ CHECK THIS BOX IF
AMENDING FORM

PART I - ONGOING INVENTORY OF CAMPAIGN PROPERTY

Date Purchased (Schedule B) or Date Received (Schedule E) (MM/DD/YR)	Description of Property	Purchase Price or Est. Value When Acquired*	Current Value at Fair Market This Report

PART II - SALES OR TRANSFERS OF CAMPAIGN PROPERTY **

Date (MM/DD/YR)	Name and Address of Purchaser/Donee	Description of Property	Sold? Y/N	Sale Price	Value of Donation

TOTAL VALUE CAMPAIGN PROPERTY THIS REPORT
(TRANSFER TO SUMMARY PAGE) \$ _____

** PROPERTY SALES & TRANSFERS TOTAL
(TRANSFER TO SUMMARY PAGE) \$ _____

TOTALS \$ _____ \$ _____

* If estimated, show **est.** beside figure.

(Attach Additional Schedules if Needed)

SCHEDULE H

INVENTORY AND SALE OR TRANSFER OF CAMPAIGN PROPERTY

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Iowa Code §68A.304 states that equipment, supplies, or other materials purchased with campaign funds or received in kind are campaign property. Campaign property belongs to the candidate's committee and not to the candidate.

Campaign property with a value of five hundred dollars (\$500) or more when acquired by the committee should be listed on the inventory section (Part I) of Schedule H. The property is to be listed on each report until it is disposed of by the committee or its residual value falls below one hundred dollars (\$100). **(EXCEPTION: Consumable campaign property, such as stationery, yard signs and other campaign materials imprinted to be specific to a candidate or election, is NOT required to be reported as committee inventory, regardless of the initial value of the campaign property.)**

When the committee dissolves, this schedule must be filed showing the disposal of any remaining campaign property (with a residual value of \$100 or more, excluding consumable campaign property), by one of the following means: (1) Sale at fair market value, with the proceeds treated the same as other campaign funds, or (2) donation of the property itself to one of the recipients permitted to receive campaign funds.

1. List the candidate's committee name at the top of each Schedule page. If you are amending the form, check the box to indicate this in the top right-hand corner.

2. List the original date (month, day, year) of purchase of the campaign property in the first column of Part I. If the property is received in kind, list the date it was received.

3. Describe the property.

4. List the purchase price of the property (from Schedule B). If the property was received in kind, show the value when acquired (from Schedule E). If the value is estimated, show "est." beside the figure.

5. List the current value of the property, i.e., its value with depreciation considered, or the amount you believe the property could be marketed for.

6. When the property value is less than \$100 and that has been reported, it should be deleted from inventory.

7. If you sell an item of campaign property, report this transaction on Schedule H, Part II, to indicate that the committee no longer owns the campaign property. Make the appropriate notation (such as "sold to Johnson for Sheriff"), along with the date and sale price at fair market value. Show total sales on summary page.

8. If campaign property is donated to a political party committee or charitable organization, show the item in Part II of Schedule H and provide the recipient committee with a signed statement of your donation, including the fair market value of the item, so that the recipient committee can report the item as an in kind contribution (if applicable).

9. Sub-total or total the page.

10. Number the page.